

MIAMI-DADE COUNTY, FLORIDA
STATEMENT OF NET ASSETS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2004
(in thousands)

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total	Housing Finance Authority	Jackson Memorial Foundation
ASSETS					
Cash and cash equivalents	\$ 425,217	\$ 964,317	\$ 1,389,534	\$ 13,765	\$ 3,784
Investments	573,842	1,676,277	2,250,119	9,368	14,698
Receivables, net	75,829	329,339	405,168	1,645	7,124
Internal balances	155,676	(155,676)			
Due from primary government				2,000	
Due from other governments	272,223	133,162	405,385		
Mortgages receivable, net	315,927		315,927		
Inventories	19,131	64,150	83,281		
Other assets	26,289	62,339	88,628	74	64
Capital assets, net of depreciation (Note 4):					
Land	522,254	541,123	1,063,377		
Buildings and building improvements, net	1,035,019	3,067,166	4,102,185		
Machinery and equipment, net	121,121	738,454	859,575	3	156
Infrastructure, net	898,748	3,097,043	3,995,791		
Construction in progress	532,382	1,775,331	2,307,713		
Total capital assets	3,109,524	9,219,117	12,328,641	3	156
Restricted long-term investments		18,508	18,508		
Deferred charges	6,331	87,567	93,898		
Total assets	4,979,989	12,399,100	17,379,089	26,855	25,826
LIABILITIES					
Accounts payable and accrued liabilities	204,611	469,225	673,836	208	1,783
Accrued interest payable	36,753	136,980	173,733		
Due to other governments	27,190	15	27,205		
Due to component unit	2,000		2,000		
Unearned revenue	51,994	63,606	115,600	482	129
Assets held in trust	359,100		359,100		
Long-term liabilities (Note 8):					
Due within one year	186,574	324,161	510,735	46	
Due in more than one year	1,880,382	6,545,173	8,425,555	179	
Total liabilities	2,748,604	7,539,160	10,287,764	915	1,912
NET ASSETS					
Invested in capital assets, net of related debt	1,909,695	3,822,853	5,732,548	3	
Restricted for:					
Capital projects	54,540	203,144	257,684		
Bond covenants		14,291	14,291		
Debt service	19,656	771,736	791,392		
Other purposes (expendable)	488,223	82,425	570,648	1,664	22,043
Other purposes (nonexpendable)	3,260		3,260		
Unrestricted	(243,989)	(34,509)	(278,498)	24,273	1,871
Total net assets	\$ 2,231,385	\$ 4,859,940	\$ 7,091,325	\$ 25,940	\$ 23,914

The notes to the financial statement are an integral part of this statement.